


The
Kolkata Gazette



सत्यमेव जयते

Extraordinary
Published by Authority

BHADRA 1]

TUESDAY, AUGUST 23, 2022

[SAKA 1944

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1390-F.T.

Dated, Howrah, the 23rd day of August, 2022

(Corresponding Central Notification No. 14/2022-Central Tax)

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

1. **Short title and commencement.**—(1) These rules may be called the West Bengal Goods and Services Tax (Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 5th day of July, 2022.

2. In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A, in sub-rule (4), after the proviso, the following proviso shall be *inserted*, namely: -

“Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.”;

3. In the said rules, in *Explanation 1* to rule 43, after clause (c), the following clause shall be *inserted*, namely: -

“(d) the value of supply of Duty Credit Scrips specified in this Department notification No. 1799-F.T., dated the 13th October, 2017, published in the Kolkata Gazette, Extraordinary, Part I.”;

4. In the said rules, in rule 46, after clause (r), the following clause shall be *inserted*, namely:—
- “(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-
- “I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”;”;
5. In the said rules, in rule 86, after sub-rule (4A), the following sub-rule shall be *inserted*, namely:—
- “(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, —
- (a) under sub-section (3) of section 54 of the Act, or
- (b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96, along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.”;
6. In the said rules, in rule 87, —
- (a) in sub-rule (3), after clause (i), the following clauses shall be *inserted*, namely:—
- “(ia) Unified Payment Interface (UPI) from any bank;
- (ib) Immediate Payment Services (IMPS) from any bank;”;
- (b) in sub-rule (5), after the words “Real Time Gross Settlement”, the words “or Immediate Payment Service” shall be *inserted*.
7. In the said rules, in rule 89, —
- (a) in sub-rule (1), after the fourth proviso, the following *Explanation* shall be *inserted*, namely:—
- “*Explanation.* – For the purposes of this sub-rule, “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.”;
- (b) in sub-rule (2), —
- (i) in clause (b), after the words “on account of export of goods”, the words “, other than electricity” shall be *inserted*;
- (ii) after clause (b), the following clause shall be *inserted*, namely:—
- “(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;”;
- (c) in sub-rule (4), the following *Explanation* shall be *inserted*, namely:—
- “*Explanation.* - For the purposes of this sub-rule, the value of goods exported out of India shall be taken as—
- (i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or
- (ii) the value declared in tax invoice or bill of supply,
- whichever is less.”;

- (d) in sub-rule (5), for the words “tax payable on such inverted rated supply of goods and services”, the brackets, words and letters “{tax payable on such inverted rated supply of goods and services × (Net ITC ÷ ITC availed on inputs and input services)}.” shall be *substituted*;
8. In the said rules, rule 95A shall be deemed to have been omitted with effect from the 1st July, 2019;
9. In the said rules, with effect from the 1st day of July, 2017, in rule 96, –
- (a) in sub-rule (1), for clause (b), the following clause shall be deemed to have been *substituted*, namely:–
- “(b) the applicant has furnished a valid return in **FORM GSTR-3B**:
- Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in **FORM GSTR-1**, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;”;
- (b) in sub-rule (4),
- (i) in clause (b), for the figures “1962” the figures and word “1962; or” shall be deemed to have been *substituted*;
- (ii) after clause (b), the following clause shall be deemed to have been *inserted*, namely:–
- “(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.”;
- (c) sub-rule (5) shall be deemed to have been *omitted*;
- (d) after sub-rule (5), the following sub-rules shall be deemed to have been *inserted*, namely:–
- “(5A) Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.
- (5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.
- (5C) The application for refund in **FORM GST RFD-01** transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.”;
- (e) sub-rule (6) and sub-rule (7) shall be deemed to have been *omitted*;
10. In the said rules, in **FORM GSTR-3B**, –
- (a) in paragraph 3.1, in the heading, after the words “liable to reverse charge”, the brackets, words and figures “(other than those covered in 3.1.1)” shall be *inserted*;

(b) after paragraph 3.1, the following paragraph shall be *inserted*, namely:–

“3.1.1 Details of supplies notified under sub-section (5) of section 9 of the West Bengal Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/ Union Territory Goods and Services Tax/Central Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9 [to be furnished by the registered person making supplies through electronic commerce operator].”;					

(c) in paragraph 3.2, in the heading, after the words, figures, brackets and letter “**supplies shown in 3.1(a)**”, the word, figures, brackets and letter “**and 3.1.1(i)**” shall be *inserted*;

(d) in the table, under paragraph 4, in column (1), –

(i) in item (B), for the entries against sub-item (1), the following entries shall be *substituted*, namely:–

“As per rules 38, 42 and 43 of WBGST Rules and sub-section (5) of section 17”;

(ii) in item (D), –

(A) for the heading, the following heading shall be *substituted*, namely:– “**Other Details**”;

(B) for the entries against sub-item (1), the following entries shall be *substituted*, namely:–

“ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period”;

(C) for the entries against sub-item (2), the following entries shall be *substituted*, namely:–

“Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions”;

(e) Under the heading the Instructions, after paragraph 3, following paragraphs shall be *inserted*, namely:–\

“(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the West Bengal Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1 (i) above.

(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the West Bengal Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1 (ii) above.”;

11. In the said rules, in **FORM GSTR-9**, under the heading Instructions, –

(a) in paragraph 4, –

(A) after the word, letters and figures “or FY 2020-21”, the word, letters and figures “or FY 2021-22” shall be *inserted*,

- (B) in the Table, in second column, –
- (I) against serial numbers 5D, 5E and 5F, the following entries shall be *inserted* at the end, namely:–
‘For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.’;
- (II) against serial numbers 5H, 5I, 5J and 5K, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall respectively be *substituted*;
- (b) in paragraph 5, in the Table, in second column, –
- (A) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures “FY 2019-20 and 2020-21”, the letters, figures and word “FY 2019-20, 2020-21 and 2021-22” shall respectively be *substituted*;
- (B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be *substituted*’;
- (c) in paragraph 7, –
- (A) after the words and figures “April 2021 to September 2021.”, the following shall be *inserted*, namely:–
“For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April, 2022 to September, 2022.”;
- (B) in the Table, in second column, –
- (I) against serial numbers 10 & 11, the following entries shall be *inserted* at the end, namely:–
“For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April, 2022 to September, 2022 shall be declared here.”;
- (II) against serial number 12, –
- (1) after the words, letters, figures and brackets “September, 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”, the following entries shall be *inserted*, namely:–
“For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;
- (2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be *substituted*;
- (III) against serial number 13, –
- (1) after the words, letters and figures “reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22,”, the following entries shall be *inserted*, namely:–
“For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2021 -22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.”;

(2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be *substituted*;

(d) in paragraph 8, in the Table, in second column, –

(A) against serial numbers, –

(I) 15A, 15B, 15C and 15D,

(II) 15E, 15F and 15G,

for the figures and word “2019-20 and 2020-21” wherever they occur, the letters, figures and word “2019-20, 2020-21 and 2021-22” shall respectively, be *substituted*.”;

(B) against serial numbers 16A, 16B and 16C for the figures and word “2019-20 and 2020-21” wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall respectively be *substituted*.”;

(C) against serial numbers 17 and 18, –

(I) after the words, letters and figures “for taxpayers having annual turnover above ₹ 5.00 Cr.”, the words, letters and figures “From FY 2021- 22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr. and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.” shall be *inserted*;

(II) the following paragraph shall be *inserted* at the end, namely:–

“For FY 2021-22, the registered person shall have an option to not fill Table 18.”;

12. In the said rules, in **FORM GSTR-9C**, under the heading Instructions, –

(a) in paragraph 4, in the Table, in second column, for the figures and word “2019-20 and 2020-21”, wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall be *substituted*;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be *substituted*,

13. In the said rules, after **FORM GST PMT-03**, the following form shall be *inserted*, namely:–

“FORM GST PMT-03A

[See rule 86(4B)]

Order for re-credit of the amount to electronic credit ledger

Reference No:

Date:

1. GSTIN –

2. Name (Legal) –

3. Trade name, if any

4. Address –

5. Ledger from which debit entry was made – Cash / credit ledger

6. Debit entry no. and date –

7. Payment Reference Number (DRC 03) : _____ dated _____

8. Details of Payment:–

Cause of Payment

(Deposit of erroneous refund of unutilised ITC or
Deposit of erroneous refund of IGST)

Details of Refund Sanction order	<ol style="list-style-type: none"> 1. Shipping Bill/ Bill of Export No. and Date _____ 2. Amount of IGST paid on export of goods _____ 3. Details of Exemption/Concessional Rate Notification used for procuring inputs _____ 4. Amount of refund sanctioned _____ 5. Date of credit of refund in Bank Account _____ <p style="text-align: center;">(or)</p> <ol style="list-style-type: none"> 1. Category of refund and relevant period of refund _____ 2. GST RFD-01/01A ARN and Date _____ 3. GST RFD-06 Order No. and Date _____ 4. Amount of refund claimed _____ 5. Amount of refund sanctioned _____
----------------------------------	--

10. No. and date of order giving rise to recredit, if any –

11. Amount of credit –

S.No.	Act (Central Tax/ State tax/ UT Tax/ Integrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature

Name

Designation of the officer

Note: ‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax (Compensation to States);

14. In the said rules, in **FORM GST PMT-06**, –

- (a) Under the heading **Mode of Payment (relevant part will become active when the particular mode is selected)** for the portion starting with

“ e-Payment

(This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)”

and ending with “*Note: Charges to be separately paid by the person making payment.*”, the following shall be *substituted*, namely:—

“ e-Payment (This will include all modes of e-payment such as CC/DC, net banking and UPI. Taxpayer will choose one of this)	Over the Counter (OTC)			IMPS
	Bank (Where cash or instrument is proposed to be deposited)			
	Details of Instrument			
	Cash	Cheque	Demand Draft	
NEFT/RTGS				
Remitting bank				
Beneficiary name		GST		
Beneficiary Account Number (CPIN)		<CPIN>		
Name of beneficiary bank		Reserve Bank of India		
Beneficiary Bank’s Indian Financial System Code (IFSC)		IFSC of RBI		
Amount				

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

IMPS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	<Selected Authorized Bank>
Beneficiary Bank’s Indian Financial System Code (IFSC)	<IFSC of selected Authorized Bank >
Amount	

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

- (b) in the Table under the heading Paid Challan Information, for the words, letters and brackets “Bank Reference No. (BRN)/UTR”, words, letters and brackets “Bank Reference No. (BRN)/UTR/RRN” shall be *substituted*;

15. In the said rules, in **FORM GST PMT-07**, in the Table,

- (a) against serial number 6, in the third column, for “NEFT/RTGS ” the following, shall be *inserted*, namely:—

“NEFT/RTGS ”	“IMPS ”
--------------	---------

- (b) after serial number 10 the following serial number and entries shall be *inserted*, namely:—

“10A.	Retrieval Reference Number (RRN) – IMPS.”;	
-------	--	--

16. In the said rules, in **FORM GST PMT-09**. –

- (a) for the brackets, words and figures “[See rule 87(13)]”, the brackets, words and figures “[See rule 87(1) and 87(14)]” shall be *substituted*;

(b) in the Table, after serial No. 4, following serial number and entries shall be *inserted*, namely:—

“4A.	GSTIN of transferee on the same PAN”;	
------	---------------------------------------	--

(c) Under the heading Instructions, after paragraph 5, following paragraphs shall be *inserted*, namely:—

“(6) Amount available in cash ledger under CGST / IGST head can be transferred to any other taxpayer registered on the same PAN under CGST/IGST head, if required.

(7) Amount shall not be allowed to be transferred if unpaid liability exists in the Electronic Liability Register of the transferor.”;

17. In the said rules, in **FORM-GST-RFD-01**, —

(a) in **Statement-3**, in the Table, under the heading Shipping bill/Bill of export, after column 9, the following column shall be *inserted*, namely:—

“FOB value
9A”;

(b) after **Statement-3A**, the following statement shall be *inserted*, namely:—

“Statement-3B [rule 89 (2) (ba)]

Refund Type : Export of electricity without payment of tax (accumulated ITC)

Sl No.	Invoice/Document Details				REA Details					Tariff per Unit in Rs. (As per agreement)	Units exported (Lower of cl. No. 5 and 10)	Value of electricity exported in Rs. (11×12)
	Type of Document	No.	Date	Energy exported (Units)	Generating Station	Period	Ref. No.	Date	Schedule Energy Exported (Units)			
1	2	3	4	5	6	7	8	9	10	11	12	13
												”;

18. In the said rules, **FORM GST RFD-10B** shall be deemed to have been omitted with effect from the 1st day of July, 2019.

By Order of the Governor,

MALAY GHOSH, IAS
Senior Special Secretary to the Government of West Bengal